

NOTES TO STATEMENTS

(1) Miscellaneous unforecasted revenue includes dedicated SWCAP (\$8.9M) and Individual Support (\$ 8.9M) received by the State Operated Facilities. The estimates for FY 2022 and FY 2023 assume the same amounts as FY 2021.

(2) Information on the fiscal impacts of the 2021 legislative session can be found at the link below:

https://www.in.gov/sba/files/AP_2021_E_0_1_1_Revenue_and_Expenditure_Acts.pdf

2021 Legislative Session Expenditure Impacts (Outside Acts):	Estimated FY2022	Estimated FY2023
SEA 368 juvenile justice	-	1.2
HEA 1177 Strategic plan on dementia	0.3	0.2
HEA 1405 Insurance matters	3.7	2.9
	4.0	4.3

(3) Judgments and Settlements:

Tort Claims (18740)	2.1	2.1
Tort Settlements and Judgments (18730)	6.8	6.8
	8.9	8.9

(4) Reversions (Distributions, Capital, and Reconciliations):

Prior Year Operating Reversions	20.0	20.0
Prior Year Capital Reversions	-	-
Indiana Motorsports Commission	2.0	2.0
Adjustment to Auditor	-	-
	22.0	22.0

(5) FYE 2021 Excess Reserves Calculation per IC 4-10-22:

Combined Reserves	3,922.7
Less Tuition Reserve Balance	(549.4)
Net Combined Reserves	3,373.3
Less 12.5% of FY2022 GF Appropriations	(2,282.5)
Excess Reserves	1,090.8
if > \$50M, then:	
50% to Pension Stabilization Fund	545.4
50% to Automatic Taxpayer Refund	545.4